IN THE CLAIMS

Claims 1-38 (Canceled).

- 39 (Previously Presented). A memory comprising:
 - a pair of adjacent cells having separate floating gates;
 - a field oxide between said cells;
 - a first dielectric covering said floating gates and said field oxide;
- a second dielectric over said first dielectric between said floating gates, said second dielectric having a lower dielectric constant than said first dielectric; and
 - a control gate over said first and second dielectrics.
- 40 (Previously Presented). The memory of claim 39 wherein said second dielectric has a dielectric constant less than 3.9.
- 41 (Previously Presented). The memory of claim 39 wherein said first dielectric includes a nitride.
- 42 (Previously Presented). The memory of claim 41 wherein said first dielectric includes ONO.
- 43 (Previously Presented). The memory of claim 39 wherein said memory is a FLASH memory.
- 44 (Previously Presented). The memory of claim 39 wherein said second dielectric is formed by a silicon oxide layer doped with fluorine.
- 45 (Previously Presented). The memory of claim 39 wherein said second dielectric includes carbon.

46 (Previously Presented). The memory of claim 39 including a region between the floating gates and under said control gate, said region entirely filled by said first and second dielectrics.